Exhibit 27

7.3 MASTER'S DAILY VESSEL REPORTING (TUGS) - MACKENZIE ROSE

External Number	Effective Date	Tags
FRM003837	**09/27/2021**	**Masters Daily Log**
Asset	Filled By	Filled
Mackenzie Rose	**Christopher (Chris) L. Miller**	**06/14/2024 10:41**

Form Response Items

Item	Value
1 **CREW MEMBERS ONBOARD**	
1.1	46 CFR 140.400, you are required to log who is on the vessel, and the times that a watchstander assumes a watch and is relieved of a watch. Enter the vessel crew below as well as any non-crew members. Use Log a New Event on the Wheelhouse tab (upper right) and Choose appropriate position On and Off. Example: Captain On Watch or Captain's Deckhand Off Watch.
1.2	Master:	Christopher (Chris) L. Miller
1.3	Watch Times:	0600-1200,1800-2400
1.4	Mate:	James D. Morrissey
1.5	Watch Times:	0000-0600,1200-1800
1.6	Engineer:	Jason McGrath
1.7	Watch Times:	0600-1200,1800-2400
1.8	Deckhand:	Sharif Porter
1.9	Watch Times:	0600-1200,1800-2400
1.10	Deckhand:	Jarkeis Morrisey

1.11	Watch Times:	0000-0600,1200-1800
1.12	Other:	
1.13	Look Out:	N/A
1.14	If Look Out was used, who was it?	
1.15	Times that look out was on watch:	
1.16	Non-Crew members onboard (if applicable):	
1.17	46 USC 8104 An individual licensed to operate a towing vessel may not work for more than 12 hours in a consecutive 24-hour period except in an emergency.	
1.18	Check here if any crew member worked more than 12 hours today?	
1.19	Why did someone work more than 12 hours (if applicable)?	
1.20	Did you have a new crew member come on board today?	No
1.21	Did you fill out 6.2 B and C (New Captains) or E (New Deckhands)?	N/A
1.22	Do you have a new crew member onboard the vessel for the first time today that is a current employee with the Company?	No
1.23	Did you fill out 6.2 F New Crew Orientation- New to Vessel for Existing Employee form?	N/A
1.24	Did you conduct a fire drill within 24 hours of the new crew member reporting onboard?	N/A
2	**DAILY TESTS & INSPECTIONS (33 CFR 164.80)**	
2.1	Steering Systems:	Pass
2.2	Signaling Whistle:	Pass
2.3	Navigation Equipment:	Pass
2.4	Communications Systems:	Pass

2.5	Navigation Lights:	Pass
2.6	Floodlights:	Pass
2.7	Towing Gear:	Pass
2.8	Propulsion Controls/Systems:	Pass
2.9	Fathometer (if applicable):	Yes
2.10	Searchlights:	Pass
2.11	GPS:	Pass
2.12	AIS:	Pass
2.13	Compass:	Pass
2.14	Hatches, doors or other openings function properly:	Pass
2.15	Weather forecast checked?	Yes
2.16	Crew knows sailing plan?	Yes
2.17	I certify that I have personally inspected and tested the above equipment and systems and my responses on this report are true, correct and complete to the best of my ability (140.615/.725).	
2.18	Master's Electronic Signature:	Christopher (Chris) L. Miller
3	**RADIO LOG (47 CFR 80.409)**	
3.1	Channels Monitored: 13/16 VTS 11/12/14	
3.2	Condition of VHF Radios: * Were there any important service incidents? * Were the batteries and radios tested? * Was a daily condition test conducted? If you turned the radios on, could talk and listen without any issues, then answer PASS below, if not then FAIL and describe the problem.	
3.3	Condition of VHF Radios:	Pass
3.4	Condition of Handheld Radios:	Pass

3.5	Condition of PA System:	Pass
3.6	Position where Radio Log was filled out:	BALTIMORE GENERAL SHIP REPAIR
3.7	Name of Operator:	Christopher (Chris) L. Miller
4	**TOWLINE & TERMINAL GEAR for TOWING ALONGSIDE and PUSHING AHEAD (33 CFR 164.74/.76)**	
4.1	Inspections must include the following: *surface condition, including corrosion and discoloration; *visible damage to the wire(s); material deterioration indicated by measurements of diameter and if applicable, measurements of lay extension; *condition of all lines including deterioration, nicks, cuts and serviceability; *shackles and associated towing gear.	
4.2	* Face wires, spring lines & push gear used are appropriate for the vessel's horsepower? * Face wires, spring lines & push gear used are frequently inspected? * Face wires, spring lines & push gear used are appropriate for the arrangement of the tow? * Face wires, spring lines & push gear used remain serviceable?	
4.3	Has all towing gear been inspected and does it meet the above requirements?	Pass
5	**NAVIGATION WATCH ASSESSMENT (140.635) and TOWING SAFETY (140.805)**	
5.1	By signing at the end of this form, you affirm that:	

5.2	(a) The officer in charge of a navigational watch must conduct a navigation assessment for the intended route and operations prior to getting underway. The navigation assessment must incorporate the requirements of pilothouse resource management of § 140.640, assess operational risks, and anticipate and manage workload demands. At a minimum, this assessment must consider: (1) The velocity and direction of currents in the area being transited; (2) Water depth, river stage, and tidal state along the route and at mooring location; (3) Prevailing visibility and weather conditions and changes anticipated along the intended route; (4) Density (actual and anticipated) of marine traffic; (5) The operational status of pilothouse instrumentation and controls, to include alarms, communication systems, variation and deviation errors of the compass, and any known nonconformities or deficiencies; (6) Air draft relative to bridges and overhead obstructions taking tide and river stage into consideration; (7) Horizontal clearance, to include bridge transits; (8) Lock transits; (9) Navigation hazards such as logs, wrecks or other obstructions in the water; (10) Any broadcast notice to mariners, safety or security zones or special navigation areas; (11) Configuration of the vessel and tow, including handling characteristics, field of vision from the pilothouse, and activities taking place onboard; (12) The knowledge, qualifications, and limitations of crewmembers who are assigned as members on watch and the experience and familiarity of crewmembers with the towing vessels particulars and equipment; and (13) Any special conditions not covered above that impact the safety of navigation.	
5.3	If a pre-bridge transit or lock transit meeting was conducted, check Done.	

5.4	Prior to getting underway, and giving due consideration to the prevailing and expected conditions of the trip or voyage, the officer in charge of the navigational watch for a towing vessel must ensure that: • The barges, vessels, or objects making up the tow are properly configured and secured; • Equipment, cargo, and industrial components on board the tow are properly secured and made ready for transit; • The towing vessel is safely and securely made up to the tow; and • The towing vessel has appropriate horsepower or bollard pull and is capable of safely maneuvering the tow. See SMM 7.26 for reference	
6	**PILOTHOUSE RESOURCE MANAGEMENT (140.640)**	
6.1	Captains, please sign off that at each watch change, you have verified the following with the on-coming Captain: *Off-going watch stander believes that the on-coming watch stander is competent and capable; The on-coming watch stander has done the following; *Verified planned route (navigation watch assessment if applicable); *Anticipated hazards to navigation; *Verified operational condition of towing vessel; *Verified situational awareness and minimized distractions; *Verified available personnel to take watch; *Critical info has been reviewed; *Understands navigation risks and route is displayed; *Agrees with transit procedures; *Night vision OK, if applicable; *Understands decision making process and the chain of command.	
6.2	Captain/Pilot's Electronic Signature:	Christopher (Chris) L. Miller
6.3	Mate's Electronic Signature:	James D. Morrissey